

TABLE OF CONTENTS

	<i>Sec./Ex. No.</i>	<i>Page</i>		<i>Sec./Ex. No.</i>	<i>Page</i>
Analysis of changes		vii	Budget terms and concepts:	14	
List of OMB contacts		xi	Glossary of budget terms	14.1	35
Agency comment sheet		xii	Basic budget concepts	14.2	39
			Investments in securities and disinvestment	14.3	46
PART 1			Justifications and other reporting requirements:	15	
Summary of MAX line code changes	1		Summary and highlight statement	15.1	49
			Justification of programs and financing	15.2	49
I. GENERAL INFORMATION AND POLICIES			Explanations relating to supplemental appropriation requests	15.3	52
Overview of the budget process:	10		Information on financial management	15.4	52
Executive budget formulation process	10.1	3	Information technology management	15.5	53
Executive and congressional budget processes	10.2	3	Rental payments for space and land	15.6	53
Preparation and timing of budget submissions	10.3	5	Information on grants to State and local governments	15.7	57
Components of the budget submission	10.4	6	Information on motor vehicles	15.8	57
Requirements following budget transmittal	10.5	8	Information on receipts estimates	15.9	58
Additional materials required for Congress	10.6	9	Information on Inspectors General for Designated Federal Entities (DFEs)	15.10	59
General requirements:	11		Justification of unobligated balances in liquidating accounts	15.11	59
Coverage	11.1	11	Information on energy costs	15.12	59
Exemptions	11.2	11	Information on relocation expenses	15.13	59
Definitions	11.3	11	Relationship of Programs to Account Structure	Ex-15A	61
Materials required for appropriation or fund accounts	11.4	11	Space Budget Justification	Ex-15B	62
Basis for presentation of data in budget schedules	11.5	12			
Advance approval	11.6	14	II. BUILDING THE BUDGET DATA BASE		
Responsibilities in reporting data	11.7	14	Introduction to computer materials:	20	
General policies:	12		The MAX budget system	20.1	63
Basis for agency proposals	12.1	17	Reporting data in MAX	20.2	64
Coverage of the estimates	12.2	17	Account identification codes	20.3	65
Basis for estimates	12.3	18	Establishment of new accounts	20.4	66
Required consultations	12.4	21	Summary of MAX line numbers	20.5	67
Estimates relating to specific objects of expenditure	12.5	22	New MAX A-11 systems requirements for FY 2000 Budget	Ex-20A	72
Estimates of collections and outlays	12.6	26	Functional Classification	Ex-20B	73
Information on specific authorizing legislation	12.7	26	MAX schedules on budget authority, outlays, limitations, and receipts (MAX schedules A, K, R, and S):	21	
Significance of Presidential decisions	12.8	27	Analysis of budget authority and outlays	21.1	75
Responsibilities for disclosure with respect to the budget	12.9	27	Data classifications required	21.2	76
Basis for reporting on employment and personnel compensation:	13		Line number coding for MAX schedules A and S.	21.3	79
Definitions relating to employment	13.1	31	Receipt account line number coding (MAX schedules K and R)	21.4	84
Basis for personnel estimates	13.2	31	Automatic Generation of Discretionary Outlays in MAX Schedule A	Ex-21A	86
FTE budgeted levels	13.3	32			

Table of Contents

PREPARATION AND SUBMISSION OF BUDGET ESTIMATES

	<i>Sec./Ex. No.</i>	<i>Page</i>		<i>Sec./Ex. No.</i>	<i>Page</i>
Relationships Between MAX Schedules A, K, P, R, and S	Ex-21B	87	Obligations by program activity	32.2	118
Baseline estimates (MAX schedules S, K, and Y):	23		Data on the budgetary resources available for obligation and new budget authority	32.3	119
General instructions	23.1	89	Data on the change in unpaid obligations and gross outlays	32.4	125
Development of baseline estimates	23.2	89	Data on offsets and net budget authority and outlays	32.5	126
Submission of data	23.3	91	Data on distribution of budget authority and outlays	32.6	128
Setting Up Outlay Calculations	Ex-23A	93	Reporting of rescissions and reductions of budget authority	32.7	128
Setting Up Outlay Calculations—Resource with Multiple Spendout Rates	Ex-23B	94	Program and financing in special cases	32.8	128
Character classification (MAX schedules C, K, and R):	25		Agreement with the Treasury Annual Report	32.9	130
General	25.1	95	Importing past year data into the program and financing schedules for the FY 2001 Budget	32.10	131
Definitions	25.2	95	Program and Financing; General Fund (MAX Schedule P)	Ex-32A	132
Reporting the data and relationships with other data requirements	25.3	96	Program and Financing; Revolving Fund (MAX Schedule P)	Ex-32B	133
Character classification	25.4	97	Automatic Generation of MAX Schedule P Data	Ex-32C	134
Summary of Character Classification Codes (MAX Schedule C)	Ex-25A	102	Federal credit data (MAX schedules G, H, U, and Y):	33	
Research and Development of Character Classification Codes (MAX Schedule C)	Ex-25B	103	Coverage	33.1	135
III. PREPARING THE BUDGET DOCUMENTS			Requirement for appropriations	33.2	135
Explanation of print materials:	30		Background	33.3	135
Processing of print materials and related information	30.1	105	Definitions	33.4	137
Sequence of materials	30.2	106	Materials and data required	33.5	142
Submitting new print materials	30.3	107	Direct loan data (MAX Schedule G)	33.6	146
Style of presentation	30.4	107	Guaranteed loan data (MAX Schedule H)	33.7	147
Reprinted Galley—Print Material Submission	Ex-30A	108	Non-print credit data	33.8	149
Proof Corrections	Ex-30B	110	Program account data (MAX Schedule U)	33.9	150
Appropriations language:	31		Estimating the subsidy	33.10	151
General	31.1	111	Budgetary treatment of modifications	33.11	157
Form of language submissions	31.2	111	Sale of delinquent loan assets	33.12	159
Changes in language and amounts	31.3	112	Program and Financing Schedule; Program Account (MAX Schedule P)	Ex-33A	162
Statutory references	31.4	112	Summary of Loan Levels and Subsidy Data (MAX Schedule U)	Ex-33B	163
Special appropriations language requirements	31.5	112	Program and Financing Schedule; Direct Loan Financing Account (MAX Schedule P)	Ex-33C	164
Explanations relating to appropriations language	31.6	113	Status of Direct Loans; Direct Loan Financing Account (MAX Schedule G)	Ex-33D	165
Appropriations Language; Without Current Year Supplemental Appropriation	Ex-31A	114	Balance Sheet; Direct Loan Financing Account (MAX Schedule F)	Ex-33E	166
Appropriations Language; With Current Year Supplemental Appropriation	Ex-31B	115	Program and Financing Schedule; Guaranteed Loan Financing Account (MAX Schedule P)	Ex-33F	167
General Provisions—Print Material Submission	Ex-31C	116	Status of Guaranteed Loans; Guaranteed Loan Financing Account (MAX Schedule H)	Ex-33G	168
Program and financing schedules (MAX schedule P):	32				
General instructions on program and financing schedules	32.1	117			

	<i>Sec./Ex. No.</i>	<i>Page</i>		<i>Sec./Ex. No.</i>	<i>Page</i>
Balance Sheet; Guaranteed Loan Financing Account (MAX Schedule F)	Ex-33H	169	Financial Statements; Balance Sheet (MAX schedule F)	Ex-36B	208
Program and Financing Schedule; Liquidating Account (MAX Schedule P)	Ex-33I	170	Budget year appropriations request in thousands of dollars (MAX schedule T)	Ex-36C	209
Status of Direct Loans; Liquidating Account (MAX Schedule G)	Ex-33J	171			
Status of Guaranteed Loans; Guaranteed Loan Liquidating Account (MAX Schedule H)	Ex-33K	172	IV. ADDITIONAL INFORMATION REQUIRED IN SUPPORT OF THE BUDGET		
Narrative statements on program and performance:	34		Data on financial management activities:	40	
Purpose and content of narrative statements	34.1	173	General	40.1	211
Style and form of narrative statements	34.2	173	Report on resources for financial management activities	40.2	211
Narrative statements for major programs financed by multiple budget accounts	34.3	173	Report on Resources for Financial Management Activities	Ex-40	213
Narrative statements for revolving funds	34.4	174			
Narrative statements for Federal credit programs	34.5	174	Data on Information Technology:	42	
Narrative statements in special cases	34.6	175	Purpose	42.1	215
Analysis of Programs Financed by Multiple Budget Accounts	Ex-34	176	Definitions	42.2	215
			Materials required	42.3	215
Object classification (MAX schedule O):	35		Reporting requirements	42.4	217
Purpose	35.1	177	Report on Information Technology	Ex-42	220
General rules	35.2	177			
Personnel compensation	35.3	178	Information on drug control programs:	45	
Reporting requirements and format	35.4	179	General	45.1	223
Object class definitions	35.5	180	Materials required	45.2	223
Object Classification—Without Allocation Accounts (MAX schedule O)	Ex-35A	191	Schedule of Drug Control Data by Account	Ex-45	225
Object Classification—With Allocation Accounts (MAX schedule O)	Ex-35B	192			
Special schedules:	36		Information on violent crime control programs:	47	
Personnel summary (MAX schedule Q)	36.1	193	General	47.1	227
Summary of budget authority and outlays	36.2	194	Materials required	47.2	227
Financial statements (MAX schedules E and F)	36.3	194	Schedule of Accounts Financed by the VCRTF	Ex-47	228
Schedule on the status of contract authority (MAX schedule I)	36.4	200			
Schedule on the status of funds (MAX schedule J)	36.5	201	V. ACTIONS REQUIRED FOLLOWING THE TRANSMITTAL OF THE BUDGET		
Schedule on unavailable collections (MAX schedule N)	36.6	203	Amending requests after transmittal of the Budget (supplementals and amendments) and releasing contingent emergency funding	61	
Budget plan schedule (MAX schedule D) ..	36.7	204	General policies	61.1	229
Information on accounts required to submit execution (SF 133) reports (MAX schedule Z)	36.8	204	Definitions	61.2	229
Schedule on the status of contingent emergency funding (MAX schedule V)	36.9	205	Materials required	61.3	230
Budget year appropriations requests in thousands of dollars (MAX schedule T) ..	36.10	206	Data to be furnished to Congress	61.4	231
Financial Statements; Statement of Operations (MAX schedule E)	Ex-36A	207	Supplemental Requests; Appropriations Language	Ex-61A	232
			Budget Amendments; Appropriations Language	Ex-61B	234
			Releasing Contingent Emergency Funding	Ex-61C	236
			Supplemental Requests and Budget Amendments; Program and Financing Schedule	Ex-61D	237

Table of Contents

PREPARATION AND SUBMISSION OF BUDGET ESTIMATES

	<i>Sec./Ex. No.</i>	<i>Page</i>		<i>Sec./Ex. No.</i>	<i>Page</i>
APPENDICES					
Scorekeeping guidelines	A	239	Program evaluations and strategic plans	210.11	298
Scoring lease-purchases and leases of capital assets	B	243	Consultation	210.12	298
Listing of OMB agency/bureau and Treasury codes	C	249	Transmittal of plans to Congress and OMB	210.13	299
Explanation of MAX edit checks	D	257	Section 3 of the Government Performance and Results Act	Ex-210A	300
Diagnostic reports and MAX crosswalks	E	269	Various Submission Dates for Strategic Plans and Years Covered	Ex-210B	301
BEA Questions and Problems Report	Ex-1E	270	Preparation and submission of annual performance plans	220	
Total FTE Employment: Approved Estimates vs. MAX Schedule Q	Ex-2E	271	Introduction	220.1	303
FTE Employment: Average Salaries	Ex-3E	272	Timing of plan submissions and submitting official	220.2	304
Suspected Receipt Estimating Problems	Ex-4E	273	General rules governing development of annual performance plans	220.3	304
Status of Funds	Ex-5E	274	Single annual performance plan	220.4	305
Reconciliation of Program and Finance Schedule Transfers	Ex-6E	275	Relationship to strategic plans	220.5	305
Policy and Baseline Agency/Category Account Detail Report—Mandatory Estimates	Ex-7E	276	Elements of the annual performance plan	220.6	306
Relationships Between MAX Schedules N, P, and J	Ex-8E	277	Format	220.7	307
Crosswalk Between MAX A-11/TAR Comparison, MAX Schedule P and Published TAR Data	Ex-9E	280	Relationship with the budget	220.8	308
Crosswalk Between MAX Schedule P, S.F. 133, and Selected Treasury Reports	Ex-10E	282	General guidelines on developing performance goals and indicators	220.9	310
			Reflecting performance occurring in future years or funded by prior year monies	220.10	312
			Description of means and strategies, and identifying needed resources, processes, and technologies	220.11	313
			Verification and validation	220.12	314
			Availability of detailed performance information	220.13	315
			Classified or other appendices not available to the public	220.14	315
			Agency requests for use of alternative form(s) of measurement	220.15	316
			Agency requests to waive the requirement for performance goals	220.16	317
			Clearance and public availability of the annual performance plan	220.17	317
			Revised final plan	220.18	318
			Annual performance plan for fiscal year 2000	221.1	319
			Fiscal year coverage of the fiscal year 2000 annual plan	221.2	319
			Display of performance goals in the fiscal year 2000 annual plan	221.3	320
			Elements of the annual program performance report	221.4	321
			Section 4(b) of the Government Performance and Results Act	Ex-220	322
PART 2					
PREPARATION AND SUBMISSION OF STRATEGIC PLANS AND ANNUAL PERFORMANCE PLANS					
Overview of strategic plans, annual performance plans, and annual performance reports:	200				
Overview	200.1	289			
Definitions	200.2	289			
Applicability	200.3	290			
Preparation and submission of strategic plans	210				
Introduction	210.1	291			
Timing of plan submissions	210.2	291			
Time period covered by strategic plans	210.3	292			
Relationship to submission of annual performance plans	210.4	292			
Strategic plan requirements	210.5	293			
Comprehensive mission statement	210.6	294			
General goals and objectives	210.7	295			
Description of how the general goals and objectives will be achieved	210.8	295			
Relationship between goals in the annual performance plan and a strategic plan. ...	210.9	296			
Key factors affecting achievement of general goals and objectives	210.10	297			

	<i>Sec./Ex. No.</i>	<i>Page</i>		<i>Sec./Ex. No.</i>	<i>Page</i>
PART 3			Impact of Full Funding of Capital Assets	Ex-334	
PLANNING, BUDGETING, AND				300A	
ACQUISITION OF CAPITAL ASSETS			Capital Asset Plan and Justification	Ex-335	
				300B	
Purpose	300.1	325	APPENDICES		
Background	300.2	325	Principles of budgeting for capital asset ac-		
General requirements	300.3	325	quisitions	300A	339
Definitions	300.4	326	Selected OMB guidance and other ref-		
Full funding policy for capital assets	300.5	328	erences regarding capital assets	300B	345
Criteria and coverage of capital asset plan			Illustrative explanation of earned value		
and justification (exhibit 300B)	300.6	329	concept and cost and schedule variances		
Information required: explanation of cap-			for capital assets	300C	347
ital asset plan and justification (exhibit			INDEX		349
300B)	300.7	329			
Additional information	300.8	332			